Secrets. II-27—100,000—21-5-52.

FINANCE (1958) Department.

MS SERIES.

G.O. No.	902
Dated	17-9-48

[Despatch Abstract.]

AUDIT : CURTAILMENT OR ELIMINATION OF NON-ESSENTIAL WORK ETC.

AS A PERMANENT MEASURE : CONTINUANCE TILL MARCH 1950 : ORDERED.

Office of the Accountant-General, Madras,
Fort St.George, dated 29th June 1948.
No.WM-15-12/42-49/189.

From

S.A. Vaneswar, Esq.,
Accountant-General, Madras.

To

The Secretary to the Government of Madras,
Finance Department, Fort St.George, MADRAS.

Sir,

Sub: CURTAILMENT OR ELIMINATION OF NON-ESSENTIAL work etc., introduced during war - Continuance during the post war period.

I have the honour to invite a reference to paragraph 2 of G.O. No. 461 Finance Accounts-A dated the 11th May 1948 on the subject above and to state that the Auditor General has approved of the relaxations in respect of the audit of expenditure on workshop jobs (i.e. costing Rs. 1,000 and less for a further period of two years, till March 1950.

2. In regard to the other item, namely, check and review of Capital and Revenue Accounts of residences the capital cost of which does not exceed Rs. 5,000 by the Divisional Accountant, the Auditor-General's decision is awaited and will be communicated on receipt.

3. As regards relaxations, which were proposed to be continued as a permanent measure during the post war period, vide G.Os Ms. No. 889 Finance dated the 7th December 1946 and No. 140 (Finance) dated the 1st March 1946, the Auditor General has accepted them for a period of two years, i.e. till March 1950.

(i) Audit of expenditure on petty works costing less than Rs. 2,500 by the Divisional Accountant, the former limit being Rs. 1,000.
(ii) Waiving of objections to petty excesses over estimates in respect of works reported completed, upto Rs. 250 in each case, the former limit being Rs.50.
(iii) Monthly report of progress of expenditure on Deposit Works, now being sent annually to depositors, and
(iv) Completion statement of Works.

4. For easy reference, a statement showing the items of audit of which had been relaxed during war, the orders issued by Government, for continuance or otherwise during post-war period as well as the latest decision of the Auditor-General is enclosed.

5. The items will be reviewed in March 1950 and suitable action taken. In view of the decision of the Auditor-General it is requested that revised orders may be issued accordingly.

I have the honour to be,
Sir,
Your obedient servant

Sd/ Accountant-General
Madras.

GOVERNMENT OF MADRAS
Abstract.
**

AUDIT - Curtailment or elimination of non-essential work, etc., as a permanent measure - Continuance till March 1950 - Ordered.

~~Local Administration Depar~~
Finance Department.

G.O. (Ms) No. 902. Dated, the 17th September 194[illegible]

READ - the following:-

G.O. (Ms) No. 889 Finance dated the 7th December 1946
G.O. (Ms) No. 140 Finance dated the 1st March 1948
G.O. (Ms) No. 461 Finance dated the 11th May 1948
From the Accountant-General, No. WM-15-12-49/189 dated the 29th June 1948.

ORDER:

The Government direct that the following relaxations regarding audit which were ordered as a permanent measure in the G.Os cited shall be continued till the end of March 1950, only and the position reviewed thereafter:-

(1) Audit of expenditure on petty works costing less than Rs. 2,500 by the Divisional Accountant.

(2) Waiving of objections by the Accountant-General to petty excesses over estimates in respect of works reported completed, upto Rs. 250 in each case.

(3) Discontinuance of the monthly report of progress of expenditure on Deposit Works.

(4) Discontinuance of piecemeal completion statements of works; and

(5) Entrustment of the audit of expenditure on workshop jobs costing Rs. 1,000 and less each to the Divisional Accountant.

(By order of His Excellency the Governor)

T.N.S. RAGHAVAN
Secretary to Government.

To the Accountant-General, Madras.
To the Heads of Departments.
To the Departments of the Secretariat.

/True copy/

Superintendent,
Madras Records Office, Egmore.

Sk.

25/6

Statement of items, the audit of which was relaxed and the extent

Sl. No.	Description of item.	Extent of relaxation.
-1-	-2-	-3-
1	Tools and Plant Account	The returns checked in Central Audit to be checked during local audit. A general examination of the Annual Register including 10% check of balances shown therein and test check of two months transactions under receipts and issues to be conducted during local audit.
	...diture on petty works by Divisional Accountant.	The expenditure on petty works the cost of which does not exceed Rs.2,500 to be audited by the Divisional Accountant. The former limit was Rs. 1,000
3	Waiving of objections to excess expenditure over estimates.	Accountant-General authorised by the Government of Madras to waive in audit objections to excess expenditure on completed works up to Rs. 250
4	Monthly report of progress of expenditure on Deposit Works.	Detailed accounts are kept for each depositor. The report of expenditure is to be sent through the audit office once in a year in March or when the work is completed if earlier. If the depositor calls for a report, the Divisional Officer may himself furnish it direct after the usual check by Divisional Accountant.
5	Completion statement of works	The fact of completion to be noted in the schedule of works expenditure and a quarterly statement of works completed in simple form showing the name of work and estimate no. to be attached by the Divisional Officer to the monthly accounts for April, July October and January.
6	Schedule of rents of buildings and lands.	The submission of the monthly return to central audit has been suspended and the Divisional Officer is to furnish monthly along with the accounts a certificate of completion of the Rent Register maintained in the Division. Entries in the register for two months will be test checked during local audit.
7	Annual Capital and Revenue Accounts of Residences, the capital cost of which does not exceed Rs. 5,000	The check and review of the account was entrusted to the Divisional Accountant. The checks exercised by him will be subject to review during local audit by I.O.
8	Audit of expenditure on workshop jobs	The audit of expenditure on workshop jobs costing Rs.1,000 and below to be conducted by the Divisional Accountant subject to other restrictions in force, when the money limit was Rs.500
9	Suspense and deposit schedules.	Complete schedules were received in this office only for September and March. For other months abstracts and detailed schedule for affected items only were prescribed.
10	Annual proforma accounts of workshops and steamers.	Prepared and reviewed once in to years.
11	Audit of Electricity Receipts	Local Audit of Electricity receipts restricted to 42 days relaxing quantum of audit of L.T.Receipts.
12.	Printing of Capital and Revenue accounts, Finance schedules and administratige accounts of Irri-	Discontinued for the duration of the ward.
13	Return of sanctioned estimate	Sent to audit office once in 2 months

/True

o which the relaxation is cotinued during the postwar period.

Orders passed by the Government of Madras.	Latest orders of the Auditor-General.
-4-	-5-
elaxation withdrawn and peace-ime procedure restored from 948-49 - G.O.No.461 (Finance) ated 11th May 1948	
To be continued as a permanent easure during the postwar period- O.No.140 Finance dated 1st March 947	The Audit conducted by Divisional Accountant should be reviewed during inspection. The relaxation to be continued for a period of 2 years (i.e.) till March 1950 - No.927 Admn/221-48 dated 19th May 1948.
To be continued as a permnanet easure during the postwar period - O.No.889 Finance dated the 7th cember 1946.	Approved for a period of two years, i.e. till March 1950.
Procedure to be continued as a rmanent measure - G.O. No. 140 ance dated the 1st March 1947	-do-
-do-	-do-
To be continued for two years rom March 1947 and position to be eviewed at the end of the period- O. No. 140 Finance dated the t March 1947.	-do- N.B. The position in regard to this item will however be reviewed by this office in March 1949 itself to see whether the relaxation should continue during 1949-50.
To be continued permanently, ubject to the Divisional Accountant furnishing to central audit certificate in August each year hat the work has been completed - .O.No.461 Finance dated the lth May 1948.	The decision of the Auditor-General is awaited.
To be continued permanently - .O. No. 461 Finance dated the lith May 1948	Approved for two years, i.e. till March 1950.
Relaxation withdrawn and ease time procedure re-introdmced from 1948-49 .O.No.433 Finance dated the 1st y 1948.	
To be reviewed annually as in ease time - G.O. No; 140 Finance ated the 1st March 1947. Relaxation withdrawn and peace me quantum restored.	
Printing resumed from 1047-48	
Now received monthly as in prewar period.	

P.T.O